

**MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
GENERAL SEGMENT
YEAR ENDED SEPTEMBER 30, 2002**

Section I – Summary of Auditors’ Results: KPMG LLP

Financial Statements:

Type of auditors’ report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	No
Reportable conditions identified not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	No
Reportable conditions identified not considered to be material weaknesses?	Yes
Type of auditors’ report issued on compliance for major programs?	Qualified
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of Circular A-133?	Yes

Identification of major Federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
83.544	Public Assistance Grants
93.569	Community Services Block Grant
14.239	Home Investment Partnerships Program
14.244	Empowerment Zones Program
93.563	Child Support Enforcement
93.566	Refugee and Entrant Assistance – State Administered Programs
93.959	Block Grants for Prevention & Treatment of Substance Abuse
14.218	Community Development Block Grant – Entitlement and (HUD-Administered) Small Cities Cluster

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Federal Awards (continued):

Dollar threshold used to distinguish between Type A and Type B programs:	\$3,000,000
Auditee qualified as low-risk auditee?	Yes

State Financial Assistance:

Internal control over major state projects: Material weaknesses identified?	No
Reportable conditions identified not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance for major state projects?	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Chapter 10.550 <i>Rules of the Auditor General</i> ?	No

Identification of major state projects:

<u>CSFA Number</u>	<u>Name of State Project or Cluster</u>
37.003	Beach Erosion Control Program
55.005	Seaport Grants
55.006	Seaport Transportation & Economic Development Program
55.010	Public Transit Block Grant Program

Dollar threshold used to distinguish between Type A and Type B programs:	\$2,582,073
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Section II – Financial Statement Findings

There were no findings and/or questioned costs relating to the basic financial statements which are required to be reported in accordance with *Government Auditing Standards*.

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Section III – Federal Award Findings and Questioned Costs

Funding Source/ Program Name	CFDA/ Grant/Contract Number	Findings/Responses
Item 02-01 Department of Health and Human Services / Community Service Block Grant	CFDA #93.569	<p data-bbox="761 709 834 732"><u>Criteria:</u></p> <p data-bbox="761 753 1406 877">OMB Circular A-87 requires that for those employees working solely on a single federal award or cost objective, charges for their salaries shall be supported by periodic certifications, certifying that the employees worked solely on that program for the period covered by the certification.</p> <p data-bbox="761 926 857 949"><u>Condition:</u></p> <p data-bbox="761 972 1406 1050">The Miami-Dade County Community Action Agency did not prepare certifications in accordance with OMB Circular A-87, as it relates to CFDA #93.569, Community Service Block Grant.</p> <p data-bbox="761 1096 924 1119"><u>Questioned Costs:</u></p> <p data-bbox="761 1140 1227 1163">\$1,361,893 (total payroll costs charged to program).</p> <p data-bbox="761 1213 821 1236"><u>Effect:</u></p> <p data-bbox="761 1260 1406 1362">As charges for salaries of employees working solely on this program are not supported by periodic certifications, in accordance with OMB Circular A-87, the County is not in compliance with the Allowable Costs / Cost Principles requirement.</p> <p data-bbox="761 1411 867 1434"><u>Perspective:</u></p> <p data-bbox="761 1455 1159 1478">The finding is considered systemic in nature.</p> <p data-bbox="761 1528 924 1551"><u>Recommendation:</u></p> <p data-bbox="761 1575 1406 1726">The Miami-Dade County Community Action Agency should establish and implement an adequate system to prepare the required certifications in accordance with OMB Circular A-87. These certifications should be prepared at least semi-annually and should be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.</p>

MIAMI-DADE COUNTY, FLORIDA STATUS OF PRIOR YEAR FINDINGS

Funding Source/ Program Name	CFDA/ Grant/Contract Number	Findings	Current Status
Item 01-1 Department of Housing and Urban Development Supportive Housing Program	14.235	<p data-bbox="599 525 678 552"><u>Criteria:</u></p> <p data-bbox="599 588 1032 743">Federal regulations surrounding this program requires that the County monitor the provider's activities to provide reasonable assurance that the provider administers program awards in compliance with Federal requirements.</p> <p data-bbox="599 781 699 808"><u>Condition:</u></p> <p data-bbox="599 844 1032 934">Of twenty-four (24) providers selected for testing, we found seventeen (17) instances where monitoring reports were not available.</p> <p data-bbox="599 972 764 999"><u>Questioned Costs:</u></p> <p data-bbox="599 1037 654 1064">None.</p> <p data-bbox="599 1102 667 1129"><u>Effect:</u></p> <p data-bbox="599 1165 1032 1446">If subrecipient activities are not monitored or are inadequately monitored or if there is no evidence of any monitoring, pass-through entities could be in violation of OMB compliance requirements. Audit findings and/or questioned cost noted by the subrecipient may go undetected by the pass-through entity which could delay the subrecipient to take a timely corrective action on deficiencies identified in audits.</p>	Procedures have been put in place to achieve compliance.